

## Circular

25 May 2022

Circular No: 49

**Subject: Period of guarantees which are required to be given until the end of May by taxpayers, carrying out activities subject to licencing in scope of Law numbered 5015 and 5307, has been extended until June 30, 2022.**

Those having distributor, mineral oil or franchise (exclusively except for bunker fuel franchise) in scope of Serial No. 531 General Communique on Tax Procedure Law (OG: 02.09.2021) and Petroleum Market Law numbered 5015 and those having distributor or LPG autogas franchise license in scope of Law numbered 5307 have been included in the scope of guarantee practice.

With the Tax Procedure Law Circular No. 141 published on the website of the Turkish Revenue Administration on May 25, 2022, the period of giving the guarantees required to be given until May 31, 2022 by taxpayers who have the above-mentioned licenses and have been continuing their activities for a long time, has been extended until June 30, 2022 (including this date).

*Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.*

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.